

Message Text

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FM SECSTATE WASHDC

TO AMEMBASSY MOSCOW IMMEDIATE

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E.O. 11652:N/A

TAGS: SCUL, UR

SUBJECT: CULTURAL PRESENTATIONS: US TAX RULING AFFECTING

--- SOVIET ARTISTS

REF: MOSCOW 0358; MOSCOW 1926

1. DEPARTMENT FIRST LEARNED OF IRS TAX RULING FROM HUOK
CONCERTS IN NOVEMBER AND DISCUSSED MATTER INFORMALLY WITH
IRS.

2. GEORGE PERPER OF HUOK CONCERTS ASKED IN DECEMBER WHE-
THER DEPARTMENT COULD CERTIFY TO IRS THAT GOSKONTSERT HAS
GOVERNMENTAL STATUS, THEREBY OBTAINING NECESSITY OF HIS
PROCURING FROM GOSKONTSERT OR MINCULT THE EXTENSIVE DOCU-
MENTATION REQUIRED BY IRS. DEPARTMENT WAS INFORMED TELE-
PHONICALLY BY IRS THAT SUCH CERTIFICATION BY DEPARTMENT
WOULD NOT OBTAIN NEED FOR SPECIFIC DOCUMENTATION REQUIRED
BY IRS ITSELF TO DETERMINE STATUS OF GOSKONTSERT. MORE-
OVER, WE DO NOT THINK DEPARTMENT IS IN POSITION TO MAKE
SUCH CERTIFICATION WITH OUT AT LEAST PART OF DOCUMENTATION
IRS ALSO REQUIRES..

3. WE UNDERSTAND THAT AT PRESENT HUOK LAWYERS ARE PLANNING
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TO MEET WITH IRS TO DISCUSS PROBLEM. WE HAVE INDICATED TO

IRS WE WOULD BE PREPARED TO SIT IN AS INTERESTED OBSERVER,

AND FOR PURPOSE OF KEEPING INFORMED ON MATTER WHICH IS
OF INTEREST TO US IN TERMS OF US-SOVIET RELATIONS. IRS
HAS NO OBJECTIONS, BUT INFORMS US THAT IT IS UP TO HUOK
LAWYERS TO INDICATE WHETHER THEY WANT DEPARTMENT REPRESENTATIVE PRESENT. HUOK LAWYERS HAVE YET TO ASK US TO ATTEND.

4. IN OUR VIEW, HUOK CONCERTS SHOULD PROCEED WITH
APPLICATION FOR INCOME TAX EXEMPTION BY SUBMITTING NECESSARY DOCUMENTS TO IRS. EMBASSY MAY WISH TO ASSIST HUOK CONCERTS IN WHATEVER WAY IT DEEMS APPROPRIATE TO OBTAIN NECESSARY DOCUMENTATION, BUT IRS REQUIRES THAT PAPERS BE SUBMITTED DIRECTLY BY HUOK CONCERTS. INGERSOLL

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